

Filed for intro on 05/15/2002

SENATE BILL 3242

By Wilder

AN ACT to amend Chapter 78 of the Private Acts of 1991; as amended by Chapter 4 of the Private Acts of 1995 and Chapter 25 of the Private Acts of 1995; and any other acts amendatory thereto, relative to the Town of Rossville.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 78 of the Private Acts of 1991; as amended by Chapter 4 of the Private Acts of 1995 and Chapter 25 of the Private Acts of 1995; and any other acts amendatory thereto, being the Charter of the Town of Rossville, is amended by deleting the charter in its entirety and by substituting instead the following:

CHARTER OF THE TOWN OF ROSSVILLE, TENNESSEE

ARTICLE I

TOWN CHARTER, DEFINITIONS, TOWN LIMITS, CORPORATE POWERS

SECTION 1.01. ACT CONSTITUTES TOWN CHARTER. The Town of Rossville, Tennessee, shall continue as a body politic and corporate by the name and style of Rossville, Tennessee, and this Act, as may be amended from time to time, shall constitute its complete charter. The Town of Rossville, Tennessee shall have perpetual

succession, may sue and be sued, plead and be implead, in all the courts of law and equity, and in all actions whatsoever, and may have and use a common seal and change it at pleasure.

SECTION 1.02. DEFINITIONS. As used in this Charter, the following words and terms shall have the following meanings:

(1) "Alderman" shall mean a person elected to the office of Alderman as provided in this Charter;

(2) "At large" shall mean the entire town, as distinguished from representation by wards or other districts;

(3) "Board" and "Board of Mayor and Aldermen" shall mean the legislative body of the Town, which shall be composed of the Mayor and six (6) Aldermen elected as provided in this Charter, and any incumbent Aldermen until the expiration of their current terms of office;

(4) "Elector" shall mean all persons living within such corporation and who have been residents thereof for thirty (30) days previous to the election and who are entitled to vote for members of the general assembly; and all persons residing outside the corporation limits who shall have owned not less than a one-half (1/2) interest in a taxable freehold, or husband and wife who shall have owned a taxable freehold as tenants by the entirety within the corporation, for a period of three (3) months next preceding the date of such election, and who are entitled to vote for members of the General Assembly and being otherwise qualified, shall also be entitled to vote at such election; said taxable freehold is further defined as a lot, parcel, or tract of sufficient size to erect a structure upon in accordance with the Zoning Ordinance of the Town;

(5) "Nonpartisan" shall mean without any designation of candidates as members or candidates of any state or national political party or organization;

(6) "Town" shall mean the Town of Rossville; and

(7) The masculine shall include the feminine and the singular shall include the plural and vice versa, except when the contrary intention is manifest.

SECTION 1.03. TOWN LIMITS. The boundaries of the Town shall be those fixed by Section 2 of Chapter 520 of the Acts of 1903, and all acts amendatory thereto, as well as all annexations effectuated pursuant to general law.

SECTION 1.04. CORPORATE POWERS. The Town may:

(1) Assess, levy and collect taxes for all general and special purposes on all subjects or objects of taxation and privileges taxable by law for state, county or municipal purposes;

(2) Adopt classifications of the subjects and objects of taxation that are not contrary to law;

(3) Make special assessments for local improvements;

(4) Contract and be contracted with;

(5) Incur debts by borrowing money or otherwise and give any appropriate evidence thereof, in the manner hereinafter provided;

(6) Issue and give, sell, pledge or in any manner dispose of, negotiable or nonnegotiable interest-bearing or noninterest-bearing bonds, warrants, promissory notes or orders of the municipality, upon the credit of the municipality or solely upon the credit of specific property owned by the municipality or solely upon the credit of income derived from any property used in connection with any public utility owned or operated by the municipality, or solely upon the credit of the proceeds of special assessments for local improvements, or upon any two (2) or more such credits;

(7) Expend the money of the municipality for all lawful purposes;

(8) Acquire or receive and hold, maintain, improve, sell, lease, mortgage, pledge or otherwise dispose of property, real or personal, and any estate or interest therein, within or without the municipality or state;

(9) Condemn property, real or personal, or any easement, interest, or estate or use therein, either within or without the municipality, for present or future public use; the condemnation shall be effected in accordance with the terms and provisions of Tennessee Code Annotated, Title 29, Chapter 16, or in any other manner provided by law;

(10) Take and hold property within or without the municipality or state upon trust and administer trusts for the public benefit;

(11) Acquire, construct, own, operate, and maintain, or sell, lease, mortgage, pledge or otherwise dispose of public utilities or any estate or interest therein, or any other utility of service to the municipality, its inhabitants, or any part thereof, and, further, to issue debt for these purposes under the Local Government Public Obligations Act, Tennessee Code Annotated, Title 9, Chapter 21;

(12) Grant to any person, firm, association or corporation (including the municipality), franchises for public utilities and public services to be furnished the municipality and those therein. The power to grant franchises embraces the power to grant exclusive franchises. Whenever an exclusive franchise is granted, it shall be exclusive not only as against any other person, firm, association, or corporation, but also against the municipality itself. Franchises may be granted for a period of twenty-five (25) years or less, but not longer. The board may prescribe in each grant of a franchise, the rate, fares, charges and regulations that may be made by the grantee of the franchise in accordance with state and federal law. Franchises may by their terms apply to the territory within

the corporate limits of the municipality at the date of the franchises, and as the corporate limits may be enlarged, and to the existing streets, alleys and thoroughfares that thereafter may be opened;

(13) Make contracts with any person, firm, association or corporation for public utilities, public services to be furnished the municipality and those therein. The power to make contracts embraces the power to make exclusive contracts. When an exclusive contract is entered into, it shall be exclusive against any other person, firm, association or corporation. These contracts may be entered into for a period of twenty-five (25) years or less, but not longer. The board may prescribe in each such contract entered into, the rates, fares, charges, and regulations that may be made by the person, firm, association or corporation with whom the contract is made. Such contracts may by their terms apply to the territory within the corporate limits of the municipality at the date of the contract, and as the corporate limits may be enlarged, and to the then existing streets, alleys and thoroughfares and to any other streets, alleys and other thoroughfares that thereafter may be opened;

(14) Prescribe reasonable regulations regarding the construction, maintenance, equipment, operation and service of public utilities, compel reasonable extensions of facilities for these services, and assess fees for the use of or impact upon these services. Nothing herein shall be construed to permit the alteration or impairment of any of the terms or provisions of any exclusive franchise granted or of any exclusive contract entered into under subsections (12) and (13);

(15) Establish, open, relocate, vacate, alter, widen, extend, grade, improve, repair, construct, reconstruct, maintain, light, sprinkle and clean public highways, streets, boulevards, parkways, sidewalks, alleys, parks, public

grounds, public facilities, libraries and squares, wharves, bridges, viaducts, subways, tunnels, sewers and drains within or without the corporate limits, regulate their use within the corporate limits, assess fees for the use of or impact upon such property and facilities, and take and appropriate property therefor under the provisions of Tennessee Code Annotated, Sections 7-31-107 through 7-31-111 and Section 29-16-114, or any other manner provided by general laws;

(16) Construct, improve, reconstruct and reimprove by opening, extending, widening, grading, curbing, guttering, paving, graveling, macadamizing, draining or otherwise improving any streets, highways, avenues, alleys or other public places within the corporate limits, and assess a portion of the cost of these improvements on the property abutting on or adjacent to these streets, highways or alleys under, and as provided by, Tennessee Code Annotated, Title 7, Chapters 32 and 33;

(17) Assess against abutting property within the corporate limits the cost of planting shade trees, removing from sidewalks all accumulations of snow, ice, and earth, cutting and removing obnoxious weeds and rubbish, street lighting, street sweeping, street sprinkling, street flushing, and street oiling, the cleaning and rendering sanitary or removal, abolishing, and prohibiting of closets and privies, in such manner as may be provided by general law or by ordinance of the board;

(18) Acquire, purchase, provide for, construct, regulate and maintain and do all things relating to all marketplaces, public buildings, bridges, sewers and other structures, works and improvements;

(19) Collect and dispose of drainage, sewage, ashes, garbage, refuse or other waste, or license and regulate their collection and disposal, and the cost of

collection, regulation, or disposal may be funded by taxation, special assessment to the property owner, user fees or other charges;

(20) License and regulate all persons, firms, corporations, companies and associations engaged in any business, occupation, calling, profession or trade not prohibited by law;

(21) Impose a license tax upon any animal, thing, business, vocation, pursuit, privilege or calling not prohibited by law;

(22) Define, prohibit, abate, suppress, prevent and regulate all acts, practices, conduct, business, occupations, callings, trades, use of property and all other things whatsoever detrimental, or liable to be detrimental, to the health, morals, comfort, safety, convenience or welfare of the inhabitants of the municipality, and exercise general police powers;

(23) Prescribe limits within which business occupations and practices liable to be nuisances or detrimental to the health, morals, security or general welfare of the people may lawfully be established, conducted or maintained;

(24) Inspect, test, measure and weigh any article for consumption or use within the municipality, and charge reasonable fees therefor, and provide standards of weights, tests and measures;

(25) Regulate the location, bulk, occupancy, area, lot, location, height, construction and materials of all buildings and structures, and inspect all buildings, lands and places as to their condition for health, cleanliness and safety, and when necessary, prevent their use and require any alteration or changes necessary to make them healthful, clean or safe;

(26) Provide and maintain charitable, educational, recreative, curative, corrective, detentive, or penal institutions, departments, functions, facilities, instrumentalities, conveniences and services;

(27) Purchase or construct, maintain and establish a workhouse for the confinement and detention of persons who violate laws within the corporate limits of the city, or contract with the county to keep these persons in the workhouse of the county;

(28)

(A) Enforce any ordinance, rule or regulation by fines, forfeitures, and penalties, and by other actions or proceedings in any court of competent jurisdiction, and

(B) Provide by ordinance for court costs;

(29) Establish schools, determine the necessary boards, officers and teachers required therefor, and fix their compensation, purchase or otherwise acquire land for or assess a fee for use of, or impact upon, schoolhouses, playgrounds and other purposes connected with the schools, purchase or erect all necessary buildings and do all other acts necessary to establish, maintain and operate a complete educational system within the municipality;

(30) Regulate, tax, license or suppress the keeping or going at large of animals within the municipality, impound them, and in default of redemption, sell or kill them;

(31) Call elections as herein provided; and

(32) Have and exercise all powers that now or hereafter it would be competent for this charter specifically to enumerate, as fully and completely as though these powers were specifically enumerated.

ARTICLE II

BOARD OF MAYOR AND ALDERMEN

SECTION 2.01. ELECTION OF MAYOR AND ALDERMEN. The Board of Mayor and Aldermen of the Town shall consist of a mayor and six (6) aldermen. The

county commissioners of elections shall conduct nonpartisan elections to fill the office of Mayor and Aldermen on the first Tuesday after the first Monday in November in every even-numbered year. In the town election on the first Tuesday in November, 2000, the mayor shall be elected for a term of four (4) years, the three (3) candidates for aldermen who receive the highest number of votes shall be elected for terms of four (4) years, and the three (3) candidates for aldermen who receive the fourth, fifth and sixth highest number of votes shall be elected for terms of two (2) years. In each and every regular town election thereafter, the Mayor and/or Aldermen shall be elected for terms of four (4) years. Any elector who has been a resident of the Town for at least two (2) years may be qualified as a candidate.

Each elector shall be entitled to vote for one (1) candidate for Mayor. Each elector shall be entitled to vote for the number of Aldermen to be elected. If there is a tie vote for the position of Mayor, a run-off election shall be held to determine the winner. If there is a tie vote for Aldermen, the incumbent board shall determine which of the candidates shall serve. The terms of office of the mayor and aldermen shall begin at the regular board meeting next following their election and they shall serve until their successors have been elected and qualified.

SECTION 2.02. RESTRICTIONS ON CANDIDATES AND THEIR SUPPORTERS. Any person convicted of giving or promising to any person or persons any office, employment, money, benefit or anything of value, by or on behalf of any candidate, shall be ineligible to hold an office or position of employment in the Town government for a period of five (5) years.

SECTION 2.03. TOWN BOARD. The Mayor and six (6) Aldermen elected under this Charter shall compose the Board of Mayor and Aldermen, in which is vested all corporate, legislative and other powers of the Town, except as otherwise provided in this Charter.

The compensation of the Mayor and Aldermen shall be set by ordinance, but the salary of the mayor or any alderman shall not be changed during their term of office. The Mayor and Aldermen shall be reimbursed for actual and necessary expenses incurred in the conduct of their official duties.

The Board shall meet regularly at least once every month at the place, date and hour established by ordinance. The Board shall meet in special session on written notice of the Mayor or any three (3) Aldermen and served on the other members of the Board personally at least twelve (12) hours in advance of the meeting. Only the business stated in the written call may be transacted in a special meeting.

A majority of the Board shall constitute a quorum. The Board may by ordinance adopt rules and bylaws to govern the conduct of its business, including procedures and penalties for compelling the attendance of absent members. The Board may subpoena and examine witnesses and order the protection of books and papers.

SECTION 2.04. MAYOR AS PRESIDING OFFICER. The Mayor shall preside at meetings of the Board, and may vote only in case of a tie, but shall have no veto power. He shall be recognized as the ceremonial head of the Town. He shall be the officer to accept process against the Town, and shall perform other duties imposed by this Charter and by ordinance not inconsistent with this Charter.

SECTION 2.05. VICE-MAYOR. The Board, at the first major meeting after the newly-elected Aldermen have taken office following each biennial election, shall elect from its membership a Vice-Mayor for a term of two (2) years. The Vice-Mayor shall perform the duties of the Mayor during his absence or inability to act and shall serve out the balance of any unexpired term in the office of Mayor, in which case an Alderman shall be selected by majority vote of the Board to serve the balance of the unexpired term as Vice-Mayor.

SECTION 2.06. VACANCY IN OFFICE OF MAYOR OR ALDERMEN. A

vacancy shall exist if the Mayor or Alderman resigns; dies; moves his residence from the Town; or is removed from office pursuant to the ouster provisions of general law found in Tennessee Code Annotated, Title 8, Chapter 47.

Any person convicted of a felony or an infamous crime shall be prohibited from holding office, unless his citizenship rights have been restored by a court of competent jurisdiction.

The remaining Aldermen shall appoint a qualified person to fill a vacancy in the office of Alderman for the remainder of the unexpired term. If the vacancy is not so filled within forty-five (45) days, the Mayor shall appoint a qualified person to fill the vacancy.

At no time shall there be more than three (3) members of the Board appointed to fill vacancies. If a vacancy occurs more than six (6) months prior to a regular election and while three (3) appointed members are on the Board, a special election shall be held to elect an Alderman to serve the unexpired term of the vacant office.

SECTION 2.07. RESTRICTIONS OF ALDERMEN. The Board shall act in all matters as a body, and no members shall seek individually to influence the official acts of the Mayor or any other officer or employee of the Town, or to direct or request the appointment of any person to, or his removal from, any office or position of employment, or to interfere in any way with the performance of duties by any other officer or employee. The Board shall conduct such inquiries into the operation of the Town government in the conduct of the Town's affairs as it may deem necessary.

SECTION 2.08. DESIGNATION OF OFFICIAL NEWSPAPER. The Board shall designate a newspaper of general circulation in the Town as the official Town newspaper for publication of official notices of the Town.

SECTION 2.09. TOWN LEGISLATION. Any action of the Board having a regulatory or penal effect, awarding franchises or required to be done by ordinance

under this Charter or the general laws of the state, shall be accomplished only by ordinance. Other actions of the board may be accomplished by resolutions or motions. Ordinances and resolutions shall be in written form before being introduced and a copy shall be furnished to each member of the Board in advance of the meeting at which it is introduced. The enacting clause of ordinances shall be as follows: "Be it ordained by the board of Mayor and Aldermen of the Town of Rossville:". No ordinance shall be adopted unless approved by an affirmative vote of at least four (4) members of the Board on two (2) separate days not less than seven (7) days apart. Ordinances shall become effective upon final passage.

The Board shall cause the general and continuing ordinances of the Town to be assembled into an official code of the Town, a copy of which shall be kept currently up-to-date by the Town Recorder and shall be available to the public.

The original copy of ordinances, resolutions, contracts and other documents shall be filed and preserved by the Town Recorder.

SECTION 2.10. DONATIONS TO PRIVATE ORGANIZATIONS. Taxes and other Town revenues are levied and collected for public purposes and, therefore, the use of such funds as donations or contributions to nongovernmental agencies or for private purposes is prohibited; however, the Board may contract with nongovernmental agencies for material and services necessary to effectuate public purposes by law.

ARTICLE III

ORGANIZATION AND PERSONNEL

SECTION 3.01. ORGANIZATION OF TOWN GOVERNMENT. The Town government shall be organized into such departments as the Board of Mayor and Aldermen shall provide for by ordinance. The Board may appoint and remove persons to fill whatever positions of employment that the Board may create. The Board by ordinance may establish, abolish, merge or consolidate offices, positions of employment, departments and agencies of the Town, may provide that the same person shall fill any number of offices and positions of employment, and may transfer or change the functions and duties of offices, positions of employment, departments and agencies of the Town, subject to the following limitations:

(a) The number of members and authority of the Board, as provided in this Charter, shall not be changed;

(b) The office of Mayor shall not be abolished, nor shall his powers, as provided in this Charter, be reduced; and

(c) Except as provided in Section 3.05, the Town Judge shall not hold any other Town office or position of employment, nor shall his office be abolished or its powers diminished.

SECTION 3.02. ADMINISTRATIVE DUTIES. The Board of Mayor and Aldermen may, by ordinance, delegate such administrative duties and responsibilities as the Board may from time to time desire, to the Mayor or the various department heads.

SECTION 3.03. TOWN RECORDER. The Board shall appoint a Town Recorder, who shall have the following powers and duties:

(a) To keep and preserve the Town seal and all official records not required by law or ordinance to be filed elsewhere;

(b) To attend all meetings of the Board and to maintain a journal showing the proceedings of all such meetings, the Aldermen present and absent, each motion considered, the title of each resolution and ordinance considered, and the vote of each Alderman of each question. This journal shall be open to the public during regular office hours of the Town, subject to reasonable restrictions exercised by the Town Recorder;

(c) To prepare and certify copies of official records in his office. Fees for such service may be established by ordinance to be deposited into the Town treasury;

(d) To serve as head of the department of finance if appointed to this position;

(e) To perform such other duties as may be required by the Board; and

(f) To perform administrative duties which may be delegated by the Board.

SECTION 3.04. TOWN ATTORNEY. The Board may appoint a Town Attorney. The Town Attorney shall be responsible for representing and defending the Town in litigation in which the Town is a party; prosecuting cases in the Town court; advising the Board, Mayor and other officers and employees of the Town concerning legal aspects of their duties and responsibilities; approving as to form and legality all contracts, deeds, bonds, ordinances, resolutions, motions and other official documents; and performing such other duties as may be prescribed by the Board.

SECTION 3.05. TOWN COURT, TOWN JUDGE, JURISDICTION, APPOINTMENT, QUALIFICATIONS, COMPENSATION, ELECTIONS, POWER TO ENFORCE ORDINANCES.

(a)

(1) There shall be a Town Court presided over by a Town Judge appointed by the Board or, alternatively, popularly elected as provided in subsection (c).

(2) The Town Judge shall exercise jurisdiction in and over all cases for the violation of, and all cases arising under, the laws and ordinances of the Town.

(b)

(1)

(A) If the office of Town Judge is filled by appointment of the Board, then the Town Judge must have the qualifications, term of office, if any, and receive the compensation that the Board shall provide by ordinance.

(B) The Board may appoint the General Sessions Court Judge of the county or counties in which the municipality lies to act as Town Judge.

(C) If no other person has been appointed, elected or temporarily designated to sit as Town Judge in accordance with the provisions of this section, then the Town Recorder shall serve as the Town Judge.

(2) In the absence or disability of the Town Judge, the mayor may temporarily designate a qualified person to serve as acting Town Judge or may temporarily designate the Judge of the General Sessions Court of the county or counties in which the municipality lies to serve as acting Town Judge until one can be appointed at the next regularly scheduled meeting of the Board, or as otherwise provided by ordinance.

(c)

(1) The Board may require, by ordinance, that the office of Town Judge be filled by popular election; however, an elected Town Judge must meet the same constitutional qualifications and be elected in the same manner as a judge of an inferior court. If the office of Town Judge is made subject to popular election, then all constitutional provisions applicable to judges of inferior courts shall apply to an elected Town Judge.

If the office of Town Judge is subject to popular election in the same manner as a judge of an inferior court and if the person sitting as Town Judge meets the same constitutional qualifications as a judge of an inferior court, then the office of Town Judge is vested with concurrent jurisdiction and authority with courts of general sessions, as set forth in Tennessee Code Annotated, Title 40, in all cases of the violation or alleged violation of the criminal laws of the State of Tennessee occurring within the limits of the municipality.

(2) If a popularly elected Town Judge is temporarily unable to preside over Town Court for any reason, then the Town Judge may temporarily designate a General Sessions Judge of the county or counties within which the municipality lies to sit temporarily in the judge's place. If no General Sessions Judge is available, then the Town Judge may temporarily designate an attorney, meeting the same qualifications as a General Sessions Judge, to sit temporarily in the judge's place.

(d) The Town Judge may impose fines, costs and forfeitures, and punish by fine for violation of Town ordinances.

(e) The Judge may preserve and enforce order in the court and enforce the collection of all fines, costs and forfeitures imposed.

(f) In default of payment, or good and sufficient security given for the payment of any fines or forfeitures imposed, the Judge shall commit the offender to the workhouse or other place provided for this purpose, and to any labor provided by ordinance until the fines or forfeitures are fully paid at the rate set in Tennessee Code Annotated, Section 40-24-104. No such imprisonment shall exceed the period of time established in Tennessee Code Annotated, Section 40-24-104, for any one offense. Fines may be paid in installments in the manner provided by ordinance. The Town Judge may remit, with or without condition, fines and costs imposed for violation of any ordinance provision.

SECTION 3.06. OFFICERS AND EMPLOYERS. Only the offices and positions of employment approved by the Board shall be filled. Salaries for all positions shall be in accordance with the appointing motion. In determining salaries, due consideration shall be given to duties, responsibilities, technical knowledge and skill required to satisfactorily perform the work and availability of persons having qualifications desired.

SECTION 3.07. PERSONNEL ACTIONS. The appointment and promotion of employees of the Town shall be on the basis of merit, considering technical knowledge required to perform satisfactorily the work, experience in the particular or similar line of work, and administrative or supervisory qualifications. Unless otherwise provided by this Charter, the Board shall have authority to make appointments, promotions and transfers and to make demotions, suspensions and removals of employees and may delegate such authority to department heads or the Mayor.

SECTION 3.08. PERSONNEL RULES. The Board may adopt rules and regulations governing employment by the Town, not inconsistent with provisions of this Charter.

SECTION 3.09. OATH OF OFFICE. Before the Mayor and Aldermen take office in the Town government, they shall subscribe to the following oath or affirmation, administered by the Town Recorder or Town Judge:

I solemnly swear (or affirm) that I will support the constitution and will obey the laws of the United States and the State of Tennessee; That I will, in all respects, observe the provisions of the Charter and ordinances of the Town of Rossville; and That I will faithfully discharge the duties of the office of_____.

SECTION 3.10. OFFICIAL BONDS. Every officer, agent and employee of the Town having duties embracing the receipt, disbursement, custody or handling of money, and other officers and employees designated by the Board, shall give a fidelity bond or faithful performance bond, as determined by the Board, with some surety company authorized to do business in the State of Tennessee, in such amount as shall be prescribed by the Board. The cost of such bonds shall be paid by the Town. Such bonds shall be blanket bonds covering offices and positions to be bonded, and individual bonds may be secured only when blanket bonds are not obtainable.

SECTION 3.11. POLITICAL ACTIVITY PROHIBITED. No employee of the Town shall continue in the employment of the Town after becoming a candidate for nomination or election to any town office; but this provision shall not apply to the Mayor, Aldermen, members of boards or commissions, the Town Attorney or the Town Judge. No person shall directly or indirectly give, render or pay any money, service or other valuable consideration to any person for, or on account of, or in connection with, employment by the Town government. No person shall orally, by letter or otherwise solicit or be in any manner concerned in soliciting any assessment, subscription of contribution from any employee of the Town in connection with any Town election.

ARTICLE IV

FISCAL ADMINISTRATION

SECTION 4.01. FISCAL YEAR. The fiscal year of the Town shall begin on the first day of July and shall end at the close of business on the thirtieth day of June of the succeeding calendar year.

SECTION 4.02. ANNUAL BUDGET. Prior to the beginning of each fiscal year, an annual operating budget shall be adopted by the Board. The budget shall show, for each fund separately, the following:

(1) Estimates of proposed expenditures for each department, board, office or other agency of the municipality, showing in addition, the expenditures for corresponding items for the last preceding fiscal year, projected expenditures for the current fiscal year and reasons for recommended departures from the current appropriation pattern in such detail as may be prescribed by the governing body. It is the intent of this subdivision that except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund which are excluded from the budget ordinance, all moneys received and expended by a municipality shall be included in a budget ordinance. Therefore, notwithstanding any other provision of law, no municipality may expend any moneys regardless of their source (including moneys derived from bond and long-term note proceeds, federal, state or private grants or loans, or special assessments), except in accordance with a budget ordinance adopted under this section or through a proprietary type fund or a fiduciary type fund properly excluded from the budget ordinance;

(2) Statements of the bonded and other indebtedness of the municipality, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking fund;

(3) Estimates of anticipated revenues of the municipality from all sources including current and delinquent taxes, nontax revenues and proceeds from the sale of any bonds on long-term notes with a comparative statement of the amounts received by the municipality from each of such sources for the last preceding fiscal year, the current fiscal year, and the coming fiscal year in such detail as may be prescribed by the governing body;

(4) A statement of the estimated balance or deficit, as of the end of the current fiscal year;

(5) A statement of pending capital projects and proposed new capital projects, relating to respective amounts proposed to be raised therefor by appropriations in the budget and the respective amounts, if any, proposed to be raised therefor by the issuance of bonds during the fiscal year; and

(6) Such other supporting schedules as the governing body deems necessary, or otherwise required by law.

SECTION 4.03. PURCHASING. No expenditure in excess of five thousand dollars (\$5,000) shall be made until authorized by the Board and such an expenditure shall be subject to public advertisement and competitive bid. The Board may adopt a comprehensive purchasing ordinance not inconsistent with the provisions of this Charter.

SECTION 4.04. SALE OF TOWN PROPERTY. The Board of Mayor and Aldermen may sell Town property that is obsolete, surplus or unusable, after advertisement, by sealed bids or at public auction.

SECTION 4.05. ANNUAL AUDIT. The Board shall employ an independent, certified public accountant to make an audit of all financial records of the Town each year. The audit shall be completed and shall be submitted to the Board within ninety (90) days after the end of the fiscal year.

SECTION 4.06. PROPERTY TAXES. All property subject to taxation shall be subject to the property tax levied by the Town.

SECTION 4.07. TAX LEVY. The Board shall make a tax levy, expressed at a fixed rate per one hundred dollars (\$100) of assessed valuation.

SECTION 4.08. TAX DUE DATES AND TAX BILLS. The due date of property taxes shall be October 1. The Town shall send tax bills to taxpayers, showing the assessed valuations, amounts of taxes due, tax due dates and information as to delinquency dates and penalties. Failure to send tax bills shall not, however, invalidate any tax penalty or interest thereon. Property taxes shall become delinquent March 1, at which time such taxes shall be subject to such penalty and interest as is authorized and prescribed by the state law for delinquent county real property taxes. On and after the date when such taxes become delinquent, the tax records of the Town shall have the force and effect of a judgment of a court of record.

SECTION 4.09. DELINQUENT TAXES. The Board may provide by ordinance for the collection of delinquent taxes by distress warrants issued by the Board for the sale of goods and chattels to be executed by any police officer of the Town under the laws governing execution of such process or by the county trustee as provided by general laws providing for the collection of delinquent Town or county taxes; by garnishment; by suits in chancery; or by any two (2) or more of the foregoing methods or by the use of any other available legal processes and remedies. If not otherwise collected, the Town Attorney, or other attorney designated by the Board, shall file suit for collection of all delinquent taxes not later than eighteen (18) months following date of delinquency.

SECTION 4.10. COUNTY MAY COLLECT TAXES. The Town may contract with the county for the collection of Town taxes. The contract may provide for reasonable fees to be paid to the county for this service.

SECTION 4.11. TAXES NOT TO BE EXCUSED. No officer or employee of the Town shall have the authority to excuse taxes, penalties, interest, special assessments or other charges due the Town; but errors may be corrected when authorized by the Board.

SECTION 4.12. DISBURSEMENTS BY CHECK. All disbursements shall be made by checks signed by the Town Recorder and countersigned by the Mayor. The Board may by resolution designate other officers to sign checks, but all checks must be signed by two (2) officers.

SECTION 4.13. OFFICIAL DEPOSITORY. The Board shall designate an official depository or depositories for deposit safekeeping of funds of the Town, with such collateral security as may be deemed necessary by the Board.

SECTION 4.14. ACCOUNTING. The financial records of the Town shall be established and maintained in general conformity with the accounts and procedures recommended by the Governmental Finance Officers Association or other nationally-recognized authority on municipal accounting.

ARTICLE V

MISCELLANEOUS PROVISIONS

SECTION 5.01. OTHER GENERAL LAWS MAY BE USED BY THE TOWN. Notwithstanding any provision of this Charter, the Board of Mayor and Aldermen may elect to operate under or adopt any general law or public act available to municipalities of the state, in lieu of, or in addition to, provisions of this Charter.

SECTION 5.02. SEVERABILITY. If any article, section, subsection, paragraph, sentence or part of this Charter shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair any other parts of this Charter unless it clearly appears that such other parts are necessarily dependent upon the part

held to be invalid or unconstitutional. It is the legislative intent in enacting this Charter that each article, subsection, paragraph, sentence or part be enacted separately and independently of each other.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of the Town of Rossville. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.